

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

In re: : **Case No. 06-11210**
R. L. TORBECK INDUSTRIES, INC., : **Chapter 11**
Debtor. : **Judge J. Vincent Aug**

OBJECTION TO CLAIM NUMBER 63
OF OHIO DEPARTMENT OF TAXATION

Now comes R. L. Torbeck Industries, Inc., Reorganized Debtor, by and through counsel, and for the reasons set forth herein, hereby objects to the Proof of Claim filed by the Ohio Department of Taxation and appearing as claim number 63 on the claims register maintained by the Clerk in this case, for the following reasons:

R. L. Torbeck Industries, Inc. does not oppose the claim for commercial activity tax, interest and penalty in the aggregate amount of \$113.63 for the period 7/1/06 through 12/31/06. R. L. Torbeck Industries, Inc. objects to the claims for sales taxes, interest and penalties as it does not owe sales tax, interest or penalties for the period 7/1/02 through 3/31/06. Furthermore, if sales tax, interest, or penalties for the period 7/1/02 through 3/31/06 are owed, on information and belief, the sales tax, interest and penalty claims in the aggregate amount of \$92,907.93 are subsumed in and duplicated by the sales tax, interest and penalty claims in the aggregate amount of \$243,453.36.

NOTICE

PLEASE TAKE NOTICE that unless a written response opposing the relief requested in the foregoing Objection to Claims is filed with the Clerk of the United States Bankruptcy Court for the Southern District of Ohio, 221 East Fourth Street, Atrium Two, Suite 800, Cincinnati, Ohio 45202, within thirty (30) days of the date set forth in the

Certificate of Service below and served within such thirty (30) day period on Henry E. Menninger, Jr., Wood & Lamping LLP, 600 Vine Street, Suite 2500, Cincinnati, Ohio 45202, the relief requested in the foregoing Objection to Claims may be granted without hearing and without further notice.

WHEREFORE, R. L. Torbeck Industries, Inc. respectfully requests that the claims of the Ohio Department of Taxation for sales tax, interest and penalties appearing in claim number 63 be disallowed, and for such other and further relief as is just and proper.

WOOD & LAMPING, LLP

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Objection to Claim Number 63 of Ohio Department of Taxation was served this 31st day of March, 2008 via ordinary U.S. Mail, postage prepaid, on Rebecca L. Daum, Attorney-Bankruptcy Division, Ohio Department of Taxation, P.O. Box 530, Columbus, Ohio 43216-0530; and electronically upon MaryAnne Wilsbacher, Esq. and Douglas Hawkins, Esq., c/o Office of the U.S. Trustee, 36 E. 7th Street, Suite 2030, Cincinnati, OH 45202, via CM ECF noticing procedures.

/s/ Henry E. Menninger, Jr.
Henry E. Menninger, Jr.